

<b>Form 1040</b> U.S. Individual Income Tax Return <sup>(99)</sup> <b>2012</b>		OMB No. 1545-0074	IRS Use Only - Do not write or staple in this space.
For the year Jan. 1-Dec. 31, 2012, or other tax year beginning		, 2012, ending	
Your first name and initial <b>JOSEPH R</b>		Last name <b>BIDEN JR.</b>	
If a joint return, spouse's first name and initial <b>JILL T</b>		Last name <b>BIDEN</b>	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. <b>WILMINGTON, DE</b>		Foreign country name	
Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.		<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	
<b>Filing Status</b>		1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.	
Check only one box.		4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child		Boxes checked on 6a and 6b	
<b>Exemptions</b>		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse	
c Dependents:		(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit	
It more than four dependents, see instructions and check here		No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)	
d Total number of exemptions claimed		Dependents on 6c not entered above Add numbers on lines above	
<b>Income</b>		7 Wages, salaries, tips, etc. Attach Form(s) W-2	
8a Taxable interest. Attach Schedule B if required		8b	
b Tax-exempt interest. Do not include on line 8a		9a Ordinary dividends. Attach Schedule B if required	
b Qualified dividends		9b	
10 Taxable refunds, credits, or offsets of state and local income taxes		STMT 3 STMT 4	
11 Alimony received		12 Business income or (loss). Attach Schedule C or C-EZ	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here		14 Other gains or (losses). Attach Form 4797	
16a IRA distributions		15a	
16a Pensions and annuities		16a 32,798.	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		b Taxable amount	
18 Farm income or (loss). Attach Schedule F		b Taxable amount	
19 Unemployment compensation		17 17,944.	
20a Social security benefits		20a 29,761.	
21 Other income. List type and amount		b Taxable amount	
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income		22 385,072.	
<b>Adjusted Gross Income</b>		23 Educator expenses	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24	
25 Health savings account deduction. Attach Form 8889		25	
26 Moving expenses. Attach Form 3903		26	
27 Deductible part of self-employment tax. Attach Schedule SE		27	
28 Self-employed SEP, SIMPLE, and qualified plans		28	
29 Self-employed health insurance deduction		29	
30 Penalty on early withdrawal of savings		30	
31a Alimony paid b Recipient's SSN		31a	
32 IRA deduction		32	
33 Student loan interest deduction		33	
34 Tuition and fees. Attach Form 8917		34	
35 Domestic production activities deduction. Attach Form 8903		35	
36 Add lines 23 through 35		36	
37 Subtract line 36 from line 22. This is your adjusted gross income		37 385,072.	

## Tax and Credits

Standard Deduction for -  
 • People who check any box on line 38a or 38b or who can be claimed as a dependent.

• All others:  
 Single or Married filing separately, \$5,950  
 Married filing jointly or Qualifying widow(er), \$11,900  
 Head of household, \$8,700

38	Amount from line 37 (adjusted gross income)	38	385,072.
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind. Total boxes checked ... 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	62,390.
41	Subtract line 40 from line 38	41	322,682.
42	Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	315,082.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	80,884.
45	Alternative minimum tax. Attach Form 6251	45	5,987.
46	Add lines 44 and 45	46	86,871.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	86,871.

## Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	980.
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	87,851.

## Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	92,459.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	92,459.

## Refund

Direct deposit? See Instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	4,608.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	4,608.
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2013 estimated tax	75	

## Amount

## You Owe

76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
77	Estimated tax penalty (see instructions)	77	

## Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name WALTER H DEYHLE, CPA Phone no. 410-113-XXXX Personal Identification number (PIN) XXXXXX

## Sign Here

Joint return? See Instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Walter H Deyhle Date 4-10-13 Your occupation VICE PRESIDENT Daytime phone number 410-113-XXXX

Spouse's signature, if joint return, both must sign. Jill T Biden Date 4-10-13 Spouse's occupation TEACHER If the IRS sent you an Identity Protection PIN, enter it here XXXXXX

## Paid

## Preparer

## Use Only

Print preparer's name WALTER H DEYHLE, CPA Preparer's signature Walter H Deyhle Date 4/10/13 Check ☐ if self-employed PTIN XXXXXX

Firm's name GELMAN, ROSENBERG & FREEDMAN Firm's EIN XXXXXX Phone no. XXXXXX

Firm's address 4550 MONTGOMERY AVE SUITE 650N

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).  
► Attach to Form 1040.

OMB No. 1545-0074

**2012**  
Attachment  
Sequence No. **07**

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

<b>Medical and Dental Expenses</b>		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
<b>Taxes You Paid</b>		5 State and local (check only one box):		5	17,770.
a	<input checked="" type="checkbox"/> Income taxes, or	SEE STATEMENT 7		6	10,751.
b	<input type="checkbox"/> General sales taxes			7	
6	Real estate taxes (see instructions)	6		8	
7	Personal property taxes	7		9	28,521.
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8	9			
<b>Interest You Paid</b>		10 Home mortgage interest and points reported to you on Form 1098		10	26,679.
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11	
				12	
				13	
				14	
				15	26,679.
				16	5,190.
				17	2,000.
				18	
				19	7,190.
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	62,390.
				30	

**SCHEDULE B**

(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

Information about Schedule B (Form 1040A or 1040) and its instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

OMB No. 1545-0074

**2012**  
Attachment  
Sequence No. **08**

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

**Part I  
Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶

**MASS MUTUAL LIFE**

**MASS MUTUAL LIFE**

**MASS MUTUAL LIFE**

**MASS MUTUAL LIFE**

**MASS MUTUAL LIFE**

**NEW CASTLE COUNTY SCHOOL EMPLOYEE FCU**

**UNITED STATES SENATE FEDERAL CREDIT UNION**

**WILMINGTON SAVINGS FUND SOCIETY**

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

48.

18.

32.

31.

8.

5.

4.

1,470.

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Note. If line 4 is over \$1,500, you must complete Part III.

1,616.

1,616.

Amount

**Part II  
Ordinary  
Dividends**

- 5 List name of payer ▶

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

Note. If line 6 is over \$1,500, you must complete Part III.

**Part III  
Foreign  
Accounts  
and  
Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶

- 8 During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

Yes No

X

X

227501  
09-25-12

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule B (Form 1040A or 1040) 2012

## SCHEDULE E

(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040)

OMB No. 1545-0074

2012

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

JOSEPH R BIDEN JR. &amp; JILL T BIDEN

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

B If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A , WILMINGTON, DE

B

C

1b Type of Property  
(from list below)

A 1

B

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental  
DaysPersonal  
Use Days

QJV

A 366

B

C

## Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

## Income:

## Properties:

3 Rents received

3

26,400.

4 Royalties received

4

## Expenses:

5 Advertising

5

6 Auto and travel (see instructions)

6

7 Cleaning and maintenance

7

8 Commissions

8

9 Insurance

9

10 Legal and other professional fees

10

11 Management fees

11

12 Mortgage interest paid to banks, etc. (see instructions)

12

6,027.

13 Other interest

13

14 Repairs

14

15 Supplies

15

16 Taxes

16

2,429.

17 Utilities

17

18 Depreciation expense or depletion

18

19 Other (list) ▶

19

20 Total expenses. Add lines 5 through 19

20

8,456.

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198

21

17,944.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)

22

23a Total of all amounts reported on line 3 for all rental properties

23a

26,400.

b Total of all amounts reported on line 4 for all royalty properties

23b

c Total of all amounts reported on line 12 for all properties

23c

6,027.

d Total of all amounts reported on line 18 for all properties

23d

e Total of all amounts reported on line 20 for all properties

23e

8,456.

24 Income. Add positive amounts shown on line 21. Do not include any losses

24

17,944.

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

26

17,944.

LHA For Paperwork Reduction Act Notice, see Instructions.

Schedule E (Form 1040) 2012

**Alternative Minimum Tax - Individuals**► Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**JOSEPH R BIDEN JR. & JILL T BIDEN****Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	322,682.
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3 Taxes from Schedule A (Form 1040), line 9	3	28,521.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 Skip this line. It is reserved for future use	6	
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock (7% of gain excluded under section 1202)	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss) <b>SEE STATEMENT 9</b>	19	0.
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately, see instructions.)	28	351,203.

**Part II Alternative Minimum Tax (AMT)**

29 Exemption. See instructions <b>SEE STATEMENT 10</b>	29	28,449.
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	322,754.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	86,871.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	86,871.
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	80,884.
35 <b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	5,987.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2012)

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>36</b> Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 .....		<b>36</b>
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>37</b>	
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>38</b>	
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>39</b>	
<b>40</b> Enter the smaller of line 36 or line 39 .....		<b>40</b>
<b>41</b> Subtract line 40 from line 36 .....		<b>41</b>
<b>42</b> If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result .....		<b>42</b>
<b>43</b> Enter:		
• \$70,700 if married filing jointly or qualifying widow(er),	<b>43</b>	
• \$35,350 if single or married filing separately, or		
• \$47,350 if head of household.		
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- .....	<b>44</b>	
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0- .....	<b>45</b>	
<b>46</b> Enter the smaller of line 36 or line 37 .....	<b>46</b>	
<b>47</b> Enter the smaller of line 45 or line 46 .....	<b>47</b>	
<b>48</b> Subtract line 47 from line 46 .....	<b>48</b>	
<b>49</b> Multiply line 48 by 15% (.15) .....		<b>49</b>
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		
<b>50</b> Subtract line 46 from line 40 .....	<b>50</b>	
<b>51</b> Multiply line 50 by 25% (.25) .....		<b>51</b>
<b>52</b> Add lines 42, 49, and 51 .....		<b>52</b>
<b>53</b> If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result .....		<b>53</b>
<b>54</b> Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 .....		<b>54</b>

Form **6251** (2012)





**SCHEDULE H  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.

▶ See separate instructions.

OMB No. 1545-1971

**2012**  
Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

**A** Did you pay **any one** household employee cash wages of \$1,800 or more in 2012? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- ☒ **Yes.** Skip lines B and C and go to line 1.  
☐ **No.** Go to line B.

**B** Did you withhold federal income tax during 2012 for any household employee?

- ☐ **Yes.** Skip line C and go to line 5.  
☐ **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 2011 or 2012 to **all** household employees? (Do not count cash wages paid in 2011 or 2012 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** Stop. Do not file this schedule.  
☐ **Yes.** Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2012 do not have to complete this form for 2012.)

**Part I Social Security, Medicare, and Federal Income Taxes**

<b>1</b> Total cash wages subject to social security taxes .....	<b>1</b>	<b>6,900.</b>		
<b>2</b> Social security taxes. Multiply line 1 by 10.4% (.104) .....			<b>2</b>	<b>718.</b>
<b>3</b> Total cash wages subject to Medicare taxes .....	<b>3</b>	<b>6,900.</b>		
<b>4</b> Medicare taxes. Multiply line 3 by 2.9% (.029) .....			<b>4</b>	<b>200.</b>
<b>5</b> Federal income tax withheld, if any .....			<b>5</b>	
<b>6</b> Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5 .....			<b>6</b>	<b>918.</b>

**7** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 2011 or 2012 to **all** household employees? (Do not count cash wages paid in 2011 or 2012 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** Stop. Include the amount from line 6 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 7 instructions.  
☒ **Yes.** Go to line 8.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions.

Schedule H (Form 1040) 2012

**Part II Federal Unemployment (FUTA) Tax****8** Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")

	Yes	No
<b>8</b>		<b>X</b>
<b>9</b>	<b>X</b>	
<b>10</b>	<b>X</b>	

**9** Did you pay all state unemployment contributions for 2012 by April 15, 2013? Fiscal year filers see instructions**10** Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A.

If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A****11** Name of the state where you paid unemployment contributions**12** Contributions paid to your state unemployment fund**12****13** Total cash wages subject to FUTA tax**13****14** FUTA tax. Multiply line 13 by .6% (.006). Enter the result here, skip Section B, and go to line 23**14****Section B****15** Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
DE	6,900.			.0030	373.	21.	352.	21.

**16** Totals**16**

352.

21.

**17** Add columns (g) and (h) of line 16**17**

373.

**18** Total cash wages subject to FUTA tax (see the line 13 instructions)**18**

6,900.

**19** Multiply line 18 by 6.0% (.060)**19**

414.

**20** Multiply line 18 by 5.4% (.054)**20**

373.

**21** Enter the smaller of line 17 or line 20(Employers in a credit reduction state must use the worksheet and check here) **STATEMENT 11**☒**21**

352.

**22** FUTA tax. Subtract line 21 from line 19. Enter the result here and go to line 23**22**

62.

**Part III Total Household Employment Taxes****23** Enter the amount from line 6. If you checked the "Yes" box on line C of page 1, enter -0-**23**

918.

**24** Add line 14 (or line 22) and line 23**24**

980.

**25** Are you required to file Form 1040?☒

Yes. Stop. Include the amount from line 24 above on Form 1040, line 59a. Do not complete Part IV below.

☐

No. You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature - Complete this part only if required. See the line 25 instructions.**

Address (number and street) or P.O. box if mail is not delivered to street address

Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature

Date

**Paid  
Preparer  
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Schedule H (Form 1040) 2012

# Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582)

OMB No. 1545-1008

**2012**  
Attachment  
Sequence No. 88

Name(s) shown on return

Identifying number

**JOSEPH R BIDEN JR. & JILL T BIDEN**

**Part I 2012 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	17,944.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c		
d Combine lines 1a, 1b, and 1c	1d	17,944.	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b		
c Add lines 2a and 2b	2c		

**All Other Passive Activities**

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c		
d Combine lines 3a, 3b, and 3c	3d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	17,944.
---	---	---------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero (see instructions) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2012. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

**Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)****Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)**Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

**Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)**

**Worksheet 5 - Allocation of Unallowed Losses (See instructions.)**

219762 09-28-12

## Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction  
of over \$500 for all contributed property.▶ Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).

OMB No. 1545-0008

Attachment  
Sequence No. 155

Name(s) shown on your income tax return

Identifying number

JOSEPH R BIDEN JR. &amp; JILL T BIDEN

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities - List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

**Part I** Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A	GOODWILL 300 EAST, WILMINGTON, DE 19802	<input type="checkbox"/>	CLOTHING, BOOTS, KITCHENWARE, GLASSWARE
B	THE MINISTRY OF CARING 1410 NOR, WILMINGTON, DE 19802	<input type="checkbox"/>	FURNITURE AND EXERCISE EQUIPMENT
C	GOODWILL 300 EAST, WILMINGTON, DE 19802	<input type="checkbox"/>	BICYCLES, TOYS, GLASSES, POTTERY, KITCHENWARE
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	06/25/12		PURCHASE		400.	THRIFT SHOP VALUE
B	05/16/12		PURCHASE		1,100.	THRIFT SHOP VALUE
C	05/27/12		PURCHASE		500.	THRIFT SHOP VALUE
D						
E						

**Part II** Partial Interests and Restricted Use Property - Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_  
If Part II applies to more than one property, attach a separate statement.b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ \_\_\_\_\_  
(2) For any prior tax years ▶ \_\_\_\_\_c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_

e Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

- 3 a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? .....
- b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? .....
- c Is there a restriction limiting the donated property for a particular use? .....

Yes	No

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	1
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## OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	32,798.	
NONTAXABLE AMOUNT	169.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		32,629.
TOTAL INCLUDED IN FORM 1040, LINE 16B		32,629.

FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

2

## CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)  
 X B. MARRIED FILING JOINTLY  
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE  
 AT ANY TIME DURING 2012  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2012

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR  
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON  
 FORM 1040, LINE 20A. . . . . 29,761.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT . . . . . 29,761.  
 SPOUSE AMOUNT . . . . .
2. ENTER ONE HALF OF LINE 1 . . . . . 14,881.
3. ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 14,  
 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT  
 INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 . . . . . 359,775.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED  
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,  
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF  
 PUERTO RICO THAT YOU CLAIMED . . . . .
5. ADD LINES 2, 3, AND 4. . . . . 374,656.
6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32,  
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED  
 LINE NEXT TO LINE 36. . . . . 0.
7. SUBTRACT LINE 6 FROM LINE 5 . . . . . 374,656.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR  
 \$32,000 IF YOU CHECKED BOX B, OR  
 \$-0- IF YOU CHECKED BOX C. . . . . 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?  
 [ ] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE  
 TAXABLE. ENTER -0- ON FORM 1040, LINE 20B. IF YOU ARE  
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR  
 SPOUSE FOR ALL OF 2012, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 20A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 . . . . . 342,656.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,  
 \$12,000 IF YOU CHECKED BOX B  
 \$-0- IF YOU CHECKED BOX C . . . . . 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0-. . . . . 330,656.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 . . . . . 12,000.
13. ENTER ONE HALF OF LINE 12. . . . . 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 . . . . . 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0-. . . . . 281,058.
16. ADD LINES 14 AND 15. . . . . 287,058.
17. MULTIPLY LINE 1 BY 85% (.85) . . . . . 25,297.
- 
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 . . . . . 25,297.  
 \* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B

FORM 1040	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	3
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	2011	2010	2009
	VIRGINIA		
GROSS STATE/LOCAL INC TAX REFUNDS	567.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS VIRGINIA	567.		
TOTAL NET TAX REFUNDS	567.		



FORM 1040		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT	4
		2011	2010	2009	
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		567.			
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION		567.			
1	NET REFUNDS FOR RECALCULATION				
2	TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	60,628.			
3	DEDUCTION NOT SUBJ TO PHASEOUT				
4	NET REFUNDS FROM LINE 1				
5	LINE 2 MINUS LINES 3 AND 4	60,628.			
6	MULT LN 5 BY APPL SEC. 68 PCT				
7	PRIOR YEAR AGI				
8	ITEM. DED. PHASEOUT THRESHOLD				
9	SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)				
10	MULT LN 9 BY APPL SEC. 68 PCT				
11	ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)				
12	ITEM DED. NOT SUBJ TO PHASEOUT				
13A	TOTAL ADJ. ITEMIZED DEDUCTIONS	60,628.			
13B	PRIOR YR. STD. DED. AVAILABLE	12,750.			
14	PRIOR YR. ALLOWABLE ITEM. DED.	60,628.			
15	SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14				
16	TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)				
17	ALLOWABLE PRIOR YR. ITEM. DED.	60,628.			
18	PRIOR YEAR STD. DED. AVAILABLE	12,750.			
19	SUBTRACT LINE 18 FROM LINE 17	47,878.			
20	LESSER OF LINE 16 OR LINE 19				
21	PRIOR YEAR TAXABLE INCOME	311,007.			
22	AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21				0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2009					
TOTAL TO FORM 1040, LINE 10					0.

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FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT	5
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T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T UNITED STATES SENATE	225,540.	68,862.	12,385.		4,624.	3,270.
S NORTHERN VIRGINIA COMMUNITY COLLEGE	82,046.	13,347.	4,179.		3,734.	1,289.
TOTALS	307,586.	82,209.	16,564.		8,358.	4,559.

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FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	6
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T S DESCRIPTION	AMOUNT
T UNITED STATES SENATE	68,862.
S NORTHERN VIRGINIA COMMUNITY COLLEGE	13,347.
S OFFICE OF PENSIONS	2,809.
T WITHHOLDING FROM FORM 1099-SSA	7,441.
TOTAL TO FORM 1040, LINE 62	92,459.

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SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	7
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DESCRIPTION	AMOUNT
OFFICE OF PENSIONS	591.
UNITED STATES SENATE	12,385.
NORTHERN VIRGINIA COMMUNITY COLLEGE	4,179.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE	615.
TOTAL TO SCHEDULE A, LINE 5	17,770.

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SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT	8
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DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
ANNUAL CATHOLIC APPEAL FOR THE DIOCESE OF WILMINGTON, DE	2,400.	
BBHI	220.	
MINISTRY OF CARING	50.	
NORTHERN VIRGINIA COMMUNITY COLLEGE ALUMNI SCHOLARSHIP FUND	1,200.	
WESTMINSTER PRESBYTERIAN CHURCH	1,000.	
NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATIONAL FOUNDATION	20.	
THE FRIENDS OF BELLEVUE	100.	
ALS ASSOCIATION OF GREATER PHILADELPHIA CHAPTER	200.	
SUBTOTALS	5,190.	
TOTAL TO SCHEDULE A, LINE 16		5,190.

FORM 6251	PASSIVE ACTIVITIES	STATEMENT	9
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NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
COTTAGE - DE, WILMINGTON,	SCH E	17,944.	17,944.	
TOTAL TO FORM 6251, LINE 19				

FORM 6251

EXEMPTION WORKSHEET

STATEMENT 10

1	ENTER: \$50,600 IF SINGLE OR HEAD OF HOUSEHOLD; \$78,750 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$39,375 IF MARRIED FILING SEPARATELY. . . . .	78,750.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28 . . . . .	351,203.
3	ENTER: \$112,500 IF SINGLE OR HEAD OF HOUSEHOLD; \$150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$75,000 IF MARRIED FILING SEPARATELY . . . . .	150,000.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0- . . . . .	201,203.
5	MULTIPLY LINE 4 BY 25% (.25). . . . .	50,301.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	28,449.
7	MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24. .	
8	ENTER YOUR EARNED INCOME, IF ANY. . . . .	
9	ADD LINES 7 AND 8 . . . . .	
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	

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SCHEDULE H HOUSEHOLD EMPLOYERS IN A CREDIT REDUCTION STATE STATEMENT 11

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1. ENTER THE SMALLER OF THE AMOUNT FROM SCHEDULE H, LINE 17 OR LINE 20 373.
2. ENTER THE TOTAL TAXABLE FUTA WAGES FROM SCHEDULE H, LINE 18 6,900.
3. CHECK THE BOX OF EVERY STATE IN WHICH YOU WERE REQUIRED TO PAY STATE UNEMPLOYMENT TAX THIS YEAR. IF THE CREDIT REDUCTION RATE FROM A STATE IS GREATER THAN ZERO, IT IS A CREDIT REDUCTION STATE. IF ALL OF THE STATES YOU CHECK HAVE A CREDIT REDUCTION RATE OF ZERO, DO NOT ENTER AN AMOUNT ON LINE 21. FOR CREDIT REDUCTION STATES, ENTER THE FUTA TAXABLE WAGES PAID IN THE STATE, MULTIPLY BY THE REDUCTION RATE, AND THEN ENTER THE CREDIT REDUCTION AMOUNT FOR THAT STATE. IF ANY STATES DO NOT APPLY TO YOU, LEAVE THEM BLANK.

X	POSTAL ABBREV.	FUTA		CREDIT REDUCTION	X	POSTAL ABBREV.	FUTA		CREDIT REDUCTION
		TAXABLE WAGES	REDUCTION RATE				TAXABLE WAGES	REDUCTION RATE	
	AK		X.000			NC		X.006	
	AL		X.000			ND		X.000	
	AR		X.006			NE		X.000	
	AZ		X.003			NH		X.000	
	CA		X.006			NJ		X.006	
	CO		X.000			NM		X.000	
	CT		X.006			NV		X.006	
	DC		X.000			NY		X.006	
X	DE	6,900.	X.003	21.		OH		X.006	
	FL		X.006			OK		X.000	
	GA		X.006			OR		X.000	
	HI		X.000			PA		X.000	
	IA		X.000			RI		X.006	
	ID		X.000			SC		X.000	
	IL		X.000			SD		X.000	
	IN		X.009			TN		X.000	
	KS		X.000			TX		X.000	
	KY		X.006			UT		X.000	
	LA		X.000			VA		X.000	
	MA		X.000			VT		X.003	
	MD		X.000			WA		X.000	
	ME		X.000			WI		X.006	
	MI		X.000			WV		X.000	
	MN		X.000			WY		X.000	
	MO		X.006			PR		X.000	
	MS		X.000			VI		X.015	
	MT		X.000						

4. TOTAL CREDIT REDUCTION 21.
- 
5. SUBTRACT LINE 4 OF THIS WORKSHEET FROM LINE 1 OF THIS WORKSHEET AND ENTER THE RESULT HERE AND ON SCHEDULE H, LINE 21 352.
- 
-

FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 STATEMENT 12

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
COTTAGE -					
WILMINGTON, DE	17,944.	0.		17,944.	
TOTALS	17,944.	0.		17,944.	

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 13

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
X COTTAGE -	SCH E					
WILMINGTON, DE		17,944.		17,944.		
TOTALS		17,944.		17,944.		
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL						

2012 R

DELAWARE INDIVIDUAL RESIDENT  
INCOME TAX RETURN  
FORM 200-01

or Fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Your Social Security No. \_\_\_\_\_ Spouse's Social Security No. \_\_\_\_\_

Your Last Name, First Name and Middle Initial \_\_\_\_\_ Jr., Sr., III., etc. \_\_\_\_\_

BIDEN JOSEPH R JR

Spouse's Last Name, Spouse's First Name \_\_\_\_\_ Jr., Sr., III., etc. \_\_\_\_\_

BIDEN JILL T

Present Home Address (Number and Street) \_\_\_\_\_ Apt. # \_\_\_\_\_

City, State, ZIP Code \_\_\_\_\_

WILMINGTON, DE

## FILING STATUS (MUST CHECK ONE)

1. ☐ Single, Divorced, Widowed  
2. ☐ Joint or Entered into a Civil Union  
3. ☐ Married or Entered into a Civil Union & Filing Separate Forms  
4. ☒ Married or Entered into a Civil Union & Filing Combined Separate on this form  
5. ☐ Head of Household

Form DE2210  
Attached  
☐

If you were a part-year resident in 2012, give the dates you resided in Delaware.

From \_\_\_\_\_ 2012 To \_\_\_\_\_ 2012  
Month Day Month Day

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

	Column A	Column B
1. DELAWARE ADJUSTED GROSS INCOME. Enter amount from Page 2, Line 42	112,626.	225,540.
2a. If you elect the DELAWARE STANDARD DEDUCTION check here <input type="checkbox"/> Filing Statuses 1, 3 & 5 Enter \$3250 in Column A and in Column B Filing Status 2 Enter \$6500 in Column B		
b. If you elect the DELAWARE ITEMIZED DEDUCTIONS check here <input checked="" type="checkbox"/> Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from Page 2, Line 48 in Column B Filing status 4 enter Itemized Deductions from Page 2, Line 48 in Columns A and B	22,697.	22,511.
3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES) Column A - if SPDUSE was 65 or over <input type="checkbox"/> 8 blind <input type="checkbox"/> Column B - if YDU were 65 or over <input type="checkbox"/> 8 blind <input type="checkbox"/> Multiply the number of boxes checked above by \$2500. If you are filing a combined separate return (Filing status 4) enter the total for each appropriate column. All others enter total in Column B		
4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here	22,697.	22,511.
5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount	89,929.	203,029.
6. Tax Liability from Tax Rate Table/Schedule	4,964.	12,598.
7. Tax on Lump Sum Distribution (Form 329)		
8. TOTAL TAX - Add Lines 6 and 7 and enter here	4,964.	12,598.

PERSONAL CREDITS If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

9a. Enter number of exemptions claimed on Federal return 2 x \$110	110.	110.
On Line 9a, enter the number of exemptions for: Column A 1 Column B 1		
9b. CHECK BOX(ES) Spouse 60 or over (Column A) <input checked="" type="checkbox"/> Self 60 or over (Column B) <input checked="" type="checkbox"/> Enter number of boxes checked on Line 9b. 2 x \$110	110.	110.
10. Tax imposed by State of STMT 1 (Must attach copy of DE Schedule I and other state return)	3,591.	
11. Vol. Firefighter Co. # - Spouse (Column A) _____ Self (Column B) _____ Enter credit amount		
12. Other Non-Refundable Credits (see instructions)		
13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)		
14. Earned Income Tax Credit. See Instructions on Page 8 for ALL required documentation		
15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here	3,811.	220.
16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)	1,153.	12,378.
17. Delaware Tax Withheld (Attach W2s/1099s)	591.	12,385.
18. 2012 Estimated Tax Paid & Payments with Extensions		
19. S Corp Payments and Refundable Business Credits		
20. 2012 Capital Gains Tax Payments (Att. Form 5403)		
21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here	591.	12,385.
22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here	562.	
23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here		7.

24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III	24	
25. AMOUNT OF LINE 23 TO BE APPLIED TO 2013 ESTIMATED TAX ACCOUNT ENTER	25	
26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$400, see estimated tax instructions ENTER	26	
27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9) For all other filing statuses, enter Line 22 plus Lines 24 and 26 PAY IN FULL	27	555.
28. NET REFUND (For Filing Status 4, see instructions, page 9) ZERO DUE/TO BE REFUNDED	28	

For all other filing statuses, subtract Lines 24, 25 and 26 from Line 23

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See instructions.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

## MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
--	---

## SECTION A - ADDITIONS (+)

29. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4 ..... 29 **125,126.** **259,946.**

30. Interest on State & Local obligations other than Delaware ..... 30

31. Fiduciary adjustment, oil depletion ..... 31

32. TOTAL - Add Lines 30 and 31 ..... 32

33. Subtotal. Add Lines 29 and 32 ..... **125,126.** **259,946.** 33

## SECTION B - SUBTRACTIONS (-)

34. Interest received on U.S. Obligations ..... 34

35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions) ..... 35 **12,500.** **9,109.**

36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL Carry forward.- please see instructions ..... 36

37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Exc/ Certain Lump Sum Dist. (See instr.) ..... \*37 **25,297.**

38. SUBTOTAL. Add Lines 34, 35, 36 and 37 and enter here ..... \* **STMT 2.** 38 **12,500.** **34,406.**

39. Subtotal. Subtract Line 38 from Line 33 ..... **112,626.** **225,540.** 39

40. Exclusion for certain persons 60 and over or disabled (See instructions) ..... 40

41. TOTAL - Add Lines 38 and 40 ..... 41 **12,500.** **34,406.**

42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1 ..... 42 **112,626.** **225,540.**

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If Columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

43. Enter total Itemized Deductions from Schedule A, Federal Form, Line 29 ..... **STMT 3.** 43 **27,494.** **34,896.**

44. Enter Foreign Taxes Paid (See instructions) ..... 44

45. Enter Charitable Mileage Deduction (See instructions) ..... 45

46. SUBTOTAL. - Add Lines 43, 44, and 45 and enter here ..... 46 **27,494.** **34,896.**

47a. Enter State Income Tax included in Line 43 above (See instructions) ..... **STATEMENT 4.** 47a **4,797.** **12,385.**

47b. Enter Form 700 Tax Credit Adjustment (See instructions) ..... 47b

48. TOTAL - Subtract Line 47a and 47b from Line 46. Enter here and on Page 1, Line 2 (See instructions) ..... 48 **22,697.** **22,511.**

SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

a. Routing Number ..... b. Type: ☐ Checking ☐ Savings

c. Account Number .....

d. Is this refund going to or through an account that is located outside of the United States? ☐ Yes ☐ No

Note: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

## BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature <i>[Signature]</i> Date <b>4-10-13</b>		Signature of Paid Preparer <i>[Signature]</i> Date <b>4/10/13</b>	
Spouse's Signature <i>[Signature]</i> Date <b>4-10-13</b>		Address-ZIP Code <b>GELMAN, ROSENBERG &amp; FREEDMAN BETHESDA, MD 20814-2930</b>	
Home Phone	Business Phone	Business Phone	EIN, SSN OR PTIN
E-Mail Address		E-Mail Address	

NET BALANCE DUE (LINE 27):  
DELAWARE DIVISION OF REVENUE  
P.O. BOX 508  
WILMINGTON, DE 19899-0508

NET REFUND (LINE 28):  
DELAWARE DIVISION OF REVENUE  
P.O. BOX 8765  
WILMINGTON, DE 19899-8765

ZERO (LINE 28):  
DELAWARE DIVISION OF REVENUE  
P.O. BOX 8711  
WILMINGTON, DE 19899-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE  
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



# 2012 DELAWARE RESIDENT SCHEDULES

Name(s): **JOSEPH R BIDEN JR. & JILL T BIDEN** Social Security Number: \_\_\_\_\_

**CDLUMNS:** Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
--	--

## DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

1. Tax imposed by State of <b>VA</b> (enter 2 character state name) .....	1	<b>3,591.</b>	
2. Tax imposed by State of <b>VA</b> (enter 2 character state name) .....	2		
3. Tax imposed by State of _____ (enter 2 character state name) .....	3		
4. Tax imposed by State of _____ (enter 2 character state name) .....	4		
5. Tax imposed by State of _____ (enter 2 character state name) .....	5		
6. Enter the total here and on Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return .....	6	<b>3,591.</b>	

## DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name) .....			
8. Child's SSN .....			
9. Child's Year of Birth .....			
10. Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)? .....	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2012? ...	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B) .....			
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 38a; or Form 1040EZ, Line 8a .....			
14. Delaware EITC Percentage (20%) .....			<b>.20</b>
15. Multiply Line 13 by Line 14 .....			
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on Resident Return, Line 14 .....			

See the instructions on Page 8 for ALL required documentation to attach.

## DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

17. A. Non-Game Wildlife		F. Diabetes Educ.		K. Ovarian Cancer Fund	
B. U.S. Olympics		G. Veteran's Home		L. 21st Fund for Children	
C. Emergency Housing		H. DE National Guard		M. White Clay Creek	
D. Breast Cancer Educ.		I. Juv. Diabetes Fund		N. Home of the Brave	
E. Organ Donations		J. Mult. Sclerosis Soc.		O. Senior Trust Fund	

Enter the total Contribution amount here and on Resident Return, Line 24 ..... 17

**This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.**

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	1
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## STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	112,626.
VIRGINIA ADJUSTED GROSS INCOME	82,046.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	4,964.
TAX IMPOSED BY STATE OF VIRGINIA	3,591.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 82,046. / 112,626.	.728482
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 4,964. X .728482	3,616.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	

AMOUNT OF CREDIT, STATE OF VIRGINIA	3,591.
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TOTAL TO FORM 200-01, PAGE 1, LINE 10	3,591.
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DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	2
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DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	0.	25,297.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	0.	25,297.

DE 200-01	DELAWARE ITEMIZED DEDUCTION WORKSHEET	STATEMENT	3
	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4.			
B. TOTAL TAXES, SCHEDULE A, LINE 9 . . .	10,760.	17,761.	28,521.
C. INTEREST PAID, SCHEDULE A, LINE 15 .	13,339.	13,340.	26,679.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19 .	3,395.	3,795.	7,190.
E. CASUALTY & THEFT, SCHEDULE A, LN 20 .			
F. MISCELLANEOUS, SCHEDULE A, LINE 27 .			
G. OTHER MISC., SCHEDULE A, LINE 28 . .			
TOTAL ITEMIZED DEDUCTIONS . . . . .	27,494.	34,896.	62,390.
TOTAL TO FORM 200-01, PAGE 2, LINE 42	27,494.	34,896.	

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DE 200-01 OTHER STATE TAXES SUBTRACTED FROM ITEMIZED DEDUCTIONS STATEMENT 4

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VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		0.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.

  

VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	4,179.	0.
TAX LIABILITY	3,591.	
LESSER OF SCH A TAXES OR TAX LIABILITY	3,591.	0.
TOTAL OTHER STATE TAXES INCLUDED ON LINE 46A	3,591.	0.

**2012** Staple Here  
**Virginia Nonresident Income Tax Return**  
Due May 1, 2013

Attach a complete copy of your federal tax return and all other required Virginia attachments.

First Name <b>JILL</b>		MI <b>T</b>	Last Name <b>BIDEN</b>		Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)		MI	Last Name		Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)						State of Residence <b>DELAWARE</b>	
City, Town or Post Office <b>WILMINGTON</b>					State <b>DE</b>	ZIP Code	
Important - Name of Virginia City or County in which principal place of business, employment or income source is located <div style="text-align: right;"><input type="checkbox"/> City OR <input type="checkbox"/> County</div>						Locality Code from Instructions	
Your Home Phone Number			Your Business Phone Number			Spouse's Business Phone Number	
Preparer's PTIN	Filing Election	Code	<input checked="" type="checkbox"/> I (we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.				
Check Applicable Boxes:	<input type="checkbox"/> Amended Return		<input type="checkbox"/> Name(s) And Address Different Than Shown on 2011 VA Return		<input type="checkbox"/> Overseas on Due Date		
	<input type="checkbox"/> Check if Result of NOL						
<input type="checkbox"/> Dependent on Another's Return		<input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman		EIC Claimed on federal return \$ <u>                    </u> .00			

**EXEMPTIONS** (Enter Number below)**Filing Status (Check Only One)**

- ☐ (1) **Single** - Did you claim federal head of household? YES ☐
- ☐ (2) **Married, Filing Joint Return - BOTH** must have Virginia source income
- ☐ (3) **Married, Spouse Has No Income From Any Source -**  
Enter Spouse's SSN above  
Spouse's full name
- ☒ (4) **Married, Filing Separate Returns -**  
Enter Spouse's SSN above **JOSEPH R BIDEN JR**  
Spouse's full name

You		Dependents		Total Section 1		65 or over Blind		Total Section 2	
1	+		=	x \$930 =			+	x \$800 =	
2	+		=	x \$930 =			+	x \$800 =	
2	+		=	x \$930 =			+	x \$800 =	
1	+	1	=	x \$930 =	930		+	x \$800 =	

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 13

Date of Birth		Your Birth Date (mm-dd-yyyy)		Spouse's Birth Date (mm-dd-yyyy)	
1	Adjusted Gross Income	1	125,126	00	
2	Additions from Schedule 763 ADJ, Line 3	2		00	
3	Add Lines 1 and 2	3	125,126	00	
4	Age Deduction (See instructions and the Age Deduction Worksheet). Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b	4a		00	
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return	5		00	
6	State income tax refund or overpayment credit reported as income on your federal return	6		00	
7	Subtractions from Schedule 763 ADJ, Line 7	7		00	
8	Add Lines 4a, 4b, 5, 6 and 7	8		00	
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3	9	125,126	00	
10	Deductions: Enter total Federal Itemized Deductions from Federal Schedule A	10	27,494	00	
11	State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions	11	5,385	00	
12	If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount	12	22,109	00	
13	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above	13	930	00	
14	Deductions from Schedule 763 ADJ, Line 9	14		00	
15	Add Lines 12, 13, and 14	15	23,039	00	

For Local Use  
Va. Dept. of Taxation  
2601044 REV. 06/12

1019 283061 12-18-12

LTD ☐

\$

1

Your Name <b>JILL T BIDEN</b>	Your SSN
----------------------------------	----------

16 Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16	102,087	00
17 Percentage from Nonresident Allocation Section below (Enter to one decimal place only).	17	65.6	%
18 Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17).	18	66,969	00
19 Income Tax from Tax Table or Tax Rate Schedule.	19	3,593	00
20a Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20a	4,179	00
20b Spouse's Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20b		00
21 2012 Estimated Tax Payments (Include credit from 2011).	21		00
22 Extension Payment - submitted using Form 7601P.	22		00
23 Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	23		00
24 Total credits from Schedule OSC.	24		00
25 Credits from Schedule CR, Section 5, Line 1A. If claiming Political Contribution Credit only, check box. <input type="checkbox"/>	25		00
26 Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26	4,179	00
27 If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 30.	27		00
28 If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT.	28	586	00
29 Amount of overpayment on Line 28 to be CREDITED TO 2013 ESTIMATED INCOME TAX.	29		00
30 Adjustments and Voluntary Contributions from attached Schedule 763 ADJ, Line 24.	30		00
31 Add Lines 29 and 30.	31		00
32 If you owe tax on Line 27, add Lines 27 and 31 - OR - If you have an overpayment on Line 28 and Line 31 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE. Attach payment. Check here if credit card payment has been made. <input type="checkbox"/>	32		00
33 If Line 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be REFUNDED TO YOU.	33	586	00

PAPER REFUND CHECKS WILL NOT BE ISSUED. Choose Debit Card or Direct Deposit below.

DEBIT CARD <input checked="" type="checkbox"/>	OR	DIRECT BANK DEPOSIT <input type="checkbox"/>	Your bank routing transit number
Check this box to have your refund issued on a prepaid debit card.	Type:	Checking <input type="checkbox"/>	Account number
	Savings <input type="checkbox"/>		

NONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.

	A - All Sources	B - Virginia Sources
1 Wages, salaries, tips, etc.	82,046 00	82,046 00
2 Interest Income.	1,479 00	
3 Dividends.		
4 Alimony received.		
5 Business income or loss.		
6 Capital gain or loss/capital gain distributions.		
7 Other gains or losses.		
8 Taxable pensions, annuities and IRA distributions.	32,629 00	
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.	8,972 00	
10 Farm income or loss.		
11 Other income.		
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.		
13 Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3.		
14 TOTAL - Add Lines 1 through 13 and enter each column total here.	125,126 00	82,046 00
15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. Compute percentage to one decimal place, but not more than 100% (example 5.4%). ENTER here and on Line 17 on Page 2.		65.6 %

(We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature <i>Jill T Biden</i>	Date 4-10-13	Spouse's Signature (if a joint return, both must sign)	Date
	Preparer's Name <i>Walter H Deyhle</i>	Firm's Name (or Yours if Self-Employed) GELMAN, ROSENBERG & BETHESDA, MD 20814-2	Preparer's Phone Number	
Preparer's Use Only	WALTER H DEYHLE, CPA			

1019  
283062  
12-18-12

Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments

**2012 Virginia Schedule INC/CG**

Report all W-2s, 1099s, and VK-1s with Virginia Withholding

JILL

T BIDEN

Your/  
Spouse SSNWithholding  
TypeVirginia  
WithholdingEmployer  
FEINVirginia  
Account NumberVirginia Wages,  
tips, other comp.

W

4179.

82046.

Virginia Approved Form

Total Virginia Withholding:

SSN

VA Withholding

YOU

4179.

SPOUSE

TOTAL NUMBER OF W-2s, 1099s,  
and VK-1s

01